has to set up the guidelines as to exactly how the costs ar divided and I think the State Department is the logical agency to do that.

SENATOR HOAGLAND: Now, Senator Lamb, as I hear your response and hear you talking, your concern, of course, is to give those residents of the Class I school districts a choice, and I recognize you are doing a very effective job of representing your constituents with respect to this bill but I wonder also, Senator Lamb, if you are not in effect acknowledging that there are serious constitutional problems suggested by your approach, and that if we adopt it, the court might one, or two, or three years from now rule that provision of the bill, your amendment, unconstitutional and set back our efforts in this area that And I guess as I understand your earlier many years. response, you are not quarreling with my assertions that your amendment may be unconstitutional in these two separate respects, am I right?

SENATOR LAMB: Well, you know I cannot say absolutely that it is. However, we do have an amendment on that Senator Landis put on the bill which could resolve these questions. We could perhaps have to amend that amendment of Senator Landis to also encompass this amendment which would probably resolve that before the deadline that he has set.

SENATOR HOAGLAND: Thank you, Senator Lamb. Mr. Speaker and colleagues, let me also add my opposition to this particular amendment, not that I don't think it is a good faith amendment by Senator Lamb in an attempt to resolve this very difficult issue from his perspective but I think that it would be a serious mistake for us to adopt it for two reasons. First, as Senator Vickers has argued earlier, I think it does tend to defeat the basic underlying policy of the bill and that is to put all taxable rural property under a K-12 tax obligation, thereby equalizing that tax burden, thereby recognizing the current inequities that are suffered by 76 percent of the owners of agricultural land who are currently paying taxes into Class II and Class III districts.

SPEAKER NICHOL: One minute.

SENATOR HOAGLAND: Thank you, Mr. Speaker. I think it clearly interferes with the basic policy thrust of LB 662